

United States Bankruptcy Court

For the NORTHERN District of IOWA

FILED
U.S. BANKRUPTCY COURT S.C.
NORTHERN DISTRICT OF IOWA

MAR 23 1990

IN RE: S. SCOTT RILEY and
PAMELA SUE RILEY,

BARBARA A. EVERLY, CLERK

Case No. X89-01132M

Debtors.
STATE OF MINNESOTA, Commissioner of Revenue, Plaintiff
v.

S. SCOTT RILEY,

Defendant

Adversary Proceeding No. X89-0195M

JUDGMENT

☐ This proceeding having come on for trial or hearing before the court, the Honorable William L. Edmonds, United States Bankruptcy Judge, presiding, and the issues having been duly tried or heard and a decision having been rendered,

[OR]

☒ The issues of this proceeding having been duly considered by the Honorable William L. Edmonds, United States Bankruptcy Judge, and a decision having been reached without trial or hearing, upon Stipulation of the parties,

IT IS ORDERED AND ADJUDGED:

State of Minnesota, Commissioner of Revenue, shall recover from defendant S. Scott Riley \$13,243.00. This judgment is non-dischargeable pursuant to 11 U.S.C. § 523(a)(1)(B)(i) and 523(a)(7). The court's stay in Case No. X89-01132M is modified to permit State of Minnesota, Commissioner of Revenue, to enforce any of his rights under the Stipulation or Settlement Agreement entered into between the parties and filed with the court on March 23, 1990. Such stipulation and Settlement Agreement may be enforced in any federal or state court in the United States.



copies mailed with order
3/23/90, *jm*

Vol. II
Page 192

BARBARA A. EVERLY

Clerk of Bankruptcy Court

UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF IOWA
WESTERN DIVISION

FILED
U.S. BANKRUPTCY COURT S.C.
NORTHERN DISTRICT OF IOWA

MAR 23 1990

BARBARA A. EVERLY, CLERK

IN RE:

S. SCOTT RILEY and
PAMELA SUE RILEY,

Debtors.

)
)
)
)

Bankruptcy No. X89-01132M

STATE OF MINNESOTA,
Commissioner of Revenue,

)
)
)
)
)

Plaintiff,

Adversary No. X89-0195M

vs.

)
)
)
)
)

S. SCOTT RILEY,

Defendant.

ORDER FOR JUDGMENT

The above-entitled matter came before the court upon a Stipulation for Entry and Enforcement of Judgment ("Stipulation") and upon a Settlement Agreement.

Kurt J. Erickson, Esq., Special Assistant Attorney General, 10 River Park Plaza, Mail Station 0600, St. Paul, Minnesota 55146-0600, represented plaintiff State of Minnesota, Commissioner of Revenue.

Larry Eide, Esq., Pappajohn, Shriver, Eide & Nicholas, 800 Brick & Tile Building, P. O. Box 1588, Mason City, Iowa 50401, represented defendant S. Scott Riley.

Defendant also appeared by signing the Stipulation and the Settlement Agreement.

Based upon the Stipulation and Settlement Agreement, the court finds that defendant's Minnesota income tax, penalty, and interest liability to plaintiff is:

<u>Time Period</u>	<u>Tax</u>	<u>Penalty</u>	<u>Interest</u>	<u>Total</u>
1980	\$1,089	\$272	\$1,327	\$2,688
1981	822	206	894	1,922
1982	2,265	566	1,947	4,778
1983	1,982	496	1,377	3,855

for a total liability of \$13,243.00.

The court further finds that defendant's \$13,243.00 liability to plaintiff is non-dischargeable in bankruptcy pursuant to 11 U.S.C. § 523(a)(1)(B)(i) and 523(a)(7).


ORDER

NOW, THEREFORE, IT IS HEREBY ORDERED:

1. Defendant's Minnesota income tax, penalty and interest liability of \$13,243.00 is hereby adjudged non-dischargeable pursuant to 11 U.S.C. § 523(a)(1)(B)(i) and 523(a)(7). A non-dischargeable money judgment shall be entered in favor of plaintiff and against defendant in the amount of \$13,243.00.

2. The Bankruptcy's Court stay in the above-captioned action is immediately lifted with regard to plaintiff's enforcement of any of its rights arising personally against the debtor under the Stipulation or the Settlement Agreement. The Stipulation and Settlement Agreement may be enforced against S. Scott Riley in any federal or state court in the United States. Judgment shall enter accordingly.

SO ORDERED ON THIS 23 DAY OF MARCH, 1990.



William L. Edmonds, Bankruptcy Judge

CC: Kurt J. Erickson
Larry Eide
U. S. Trustee
on 3/23/90, *fm*